



MISSOURI DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
PO BOX 3300, JEFFERSON CITY, MISSOURI 65105-3300  
(573) 751-2836 TDD (800) 735-2966  
**EXEMPTION CERTIFICATE FOR SALES  
OF HANDICRAFT ITEMS**

FORM  
**2478**  
(REV. 10-2002)

SELLER'S NAME

SELLER'S ADDRESS

I hereby certify that my sales of handicraft items are made by me or my spouse and the total gross proceeds from such sales do not constitute a majority of my annual gross income. I am, or my spouse is, at least 65 years of age. I understand I must pay sales/use tax on my purchase of materials and supplies used to make the handicraft items.

I will remain knowledgeable of the statutes and regulations regarding my sales. I will immediately notify the Missouri Department of Revenue, Division of Taxation and Collection, of any change in circumstance that could reasonably lead me to believe I no longer qualify as exempt.

To ensure my sales are tax exempt, I will display this certificate when making sales of handicraft items.

I swear or affirm the information on this form is true and correct. I understand that any misrepresentation contained herein or failure on my part to fulfill the promises entered into herein will result in the imposition of tax, interest, and penalty on my sales and the immediate revocation of my exemption.

AUTHORIZED SIGNATURE

DATE

MO 860-1535 (10-2002)

**This publication is available upon request in alternative accessible format(s).**



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